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FINANCE DEPARTMENT

NOTIFICATION

The 21st October, 2024

S.R.O. No. 540/2024—In exercise of the powers conferred by sub-section (3) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the notification of the Government of Odisha in the Finance Department No. 19877-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1145 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 307/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 29588-FIN-CT1-TAX-0005-2023, dated the 20th October, 2023, published in the Extraordinary issue No. 2436 of the *Odisha Gazette*, dated the 20th October, 2023 bearing **S.R.O. No. 731/2023**, namely:—

In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:—

(1)	(2)	(3)	(4)
"5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person	Any registered person."

2. This notification shall be deemed to have come into force with effect from the dated 10th day of October, 2024.

[No.29098 —FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government